

INTERIM IRM PROCEDURAL UPDATE

DATE: 03/25/2010

NUMBER: WI-03-0310-0474

SUBJECT: Interim IRM changes

AFFECTED IRM(s)/SUBSECTION(s): 3.12.3

CHANGE(s):

IRM 3.12.3.3.9 - Added a new subsection with a description of and procedures for civilian spouses of active-duty members of the uniformed services.

IRM 3.12.3.5.3.10 - Removed the partial list of special processing codes from the section description of field 02SPC.

IRM 3.12.3.61.6.4(3) - Changed TY06 to TY07.

IRM 3.12.3.68.3.15 - Added new paragraph (1) for the exclusion of \$2,400 if Form 1099-G is present and taxpayers report gross unemployment compensation.

IRM 3.12.3.68.3.15(2) - Replaced TPNC 100 with TPNC 125 in A] in the table.

IRM 3.12.3.68.3.21 - Added TPNC 125 to list of allowable notice codes at EC 218.

IRM 3.12.3.69.1.7 - Added list of allowable TPNCs at EC 236.

IRM 3.12.3.69.2.3(5) - Replaced TPNC 647 with TPNC 100. The figures in the TPNC 647 are wrong in the notice sent to taxpayers.

IRM 3.12.3.72.11.3(6) - Changed date of birth for child tax credit from 12/31/08 to 12/31/09.

IRM 3.12.3.72.11.3(7) - Changed date of death for child tax credit from 1/1/08 to 1/1/09.

IRM 3.12.3.72.11.8(1) - Changed range of prior years from TY05 and TY04 to TY06 to TY04 and third year of programming from TY06 to TY07.

IRM 3.12.3.74.8.3(7) - Changed the text of notice MPW 01, at the bottom of the table.

IRM 3.12.3.74.8.5(7) - Added notice MPW 02 to procedure.

IRM 3.12.3.74.8.5(8) - Added notice MPW 03 to procedure.

IRM 3.12.3. 74.8.5(11) - Added notice MPW 04 to procedure.

IRM 3.12.3.74.8.6(9) - Added notice MPW 05 to procedure.

IRM 3.12.3.74.8.6(11) - Added notice MPW 06 to procedure.

IRM 3.12.3.74.8.6(13) - Added notice MPW 07 to procedure.

IRM 3.12.3.76.2.3 - Added new paragraph (2) for correspondence for missing or incomplete Form 8863.

IRM 3.12.3.76.4.3 - Added new paragraph (4) for unpostable claims for the FTHBC.

IRM 3.12.3.76.4.10(10)(d) - Revised the text of the TPNC 100 for missing required documents.

IRM 3.12.3.76.4.11 - Added TPNC 641 to list of allowable notice codes.

Exhibit 3.12.3-1 - No Reply. Replaced TPNC 100 with TPNC 181 in the instruction for line 17 of Schedule A.

Exhibit 3.12.3-2 - Taxpayer Notice Codes. Added TPNC 125 and 641. Deleted TPNC 597.